

Board of supervisors may release estates, when.

Publication clause.

superintendent and the notice from the auditor of state, stating the sums charged in such cases, shall be presumptive evidence of the correctness of the sums so stated. If the board of supervisors in the case of any insane patient, who has been supported at the expense of the county, shall deem it a hardship to charge the estate of any such patient with such cost of supporting the patient, they may relieve such estate or estates from any part or all of such burden as may seem to them reasonable and just."

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication according to law in *The Daily State Register* and the *Daily Iowa State Leader*, newspapers published at Des Moines, Iowa.

I hereby certify that the foregoing act was published, at Des Moines, in *The Iowa Daily State Leader* April 1, and in *The Daily Iowa State Register* April 3, 1874.

JOSIAH T. YOUNG, Secretary of State.

CHAPTER 27.

SCHOOL-DISTRICT OFFICERS.

H. F. 125.

AN ACT to Repeal Sections 1721 and 1802, of Chapter 9, Title XII., of the Code, ["Of the System of Common Schools,"] and to Enact Substitutes therefor.

Code. §§ 1721 and 1802 repealed, and substitutes passed.

Sub-directors constitute board of directors.

Secretary and treasurer to be elected in September, and to enter upon duties within ten days thereafter.

Organization of independent districts.

*Be it enacted by the General Assembly of the State of Iowa :*

SECTION 1. That sections 1721 and 1802 of chapter 9, of title 12, of the code be and the same are hereby repealed and the following enacted in lieu thereof, to-wit:

"Section 1721. The subdirectors of the several subdistricts shall constitute a board of directors for the district-township, and shall enter upon their duties upon the day fixed for the regular meeting of the board in March, at which time they shall organize by electing from their own number a president, who shall simply be entitled to a vote as a member of the board, and from the district-township at large, at their regular meeting on the third Monday of September in each year, a secretary and treasurer, unless there are at least five subdirectors in the district-township, in which case they may be selected from the board; and said secretary and treasurer thus elected shall qualify and enter upon the duties of their respective offices within ten days following the date of their election. If selected from the district-township at large, they shall have no vote in the proceedings of the board."

"Sec. 1802. Should a majority of votes be cast in favor of such separate organization, the board of directors of the district-township shall give similar notice of a meeting of the electors for the election of six directors. Two of these directors shall hold their office until the first annual meeting after their election, and until their successors are elected and qualified, two until the second, and two until the third annual meeting thereafter, their respective

terms of office to be determined by lot. The six directors shall constitute a board of directors for the district, and they shall, at their first regular meeting in each year, elect a president from their own number, and at their meeting on the third Monday of September in each year a secretary and treasurer, to be chosen outside of the board: *Provided*, That in all independent districts having a population of less than five hundred there shall be three directors elected, who shall organize by electing a president from their own number, also a secretary and treasurer who may or may not be members of the board: *And provided further*, That in all independent districts already organized the terms of office of such directors as may have been chosen previous to the taking effect of this section for two or three years shall not be interfered with by its passage."

Secretary and treasurer to be chosen in September.

Secretary nor treasurer need be member of board of three.

Sec. 2. Secretaries and treasure[r]s of school-districts elected on the third Monday of March, 1874, shall hold their offices until the third Monday of September, 1874, and until their successors are elected and qualified.

Term of office of present secretary and treasurer.

Approved March 18th, 1874.

## CHAPTER 28.

### COUNTY TAX LEVY.

AN ACT to Amend Section 796, Title VI., Chapter 1, of the Code of H. F. 263. 1873 ["Of the Assessment of Taxes"].

*Be it enacted by the General Assembly of the State of Iowa:* SECTION 1. That subdivision two of section 793[6] of the code of 1873 be and the same is hereby amended by striking out the word "Four" in the second line of said sub-division two of section 796 of the code of 1873, and inserting in lieu thereof the word "Six:" *Provided*, That the provisions hereof shall not apply to counties having a population exceeding 14,000 inhabitants.

Code: § 796. Counties of not more than 14,000 population may levy tax of six mills on the dollar.

Approved March 18th, 1874.

## CHAPTER 29.

### REMISSION OF PENALTY AND INTEREST ON PERSONAL PROPERTY TAXES.

AN ACT to Remit the Penalty and Interest on Delinquent personal Property Taxes in certain Cases. H. F. 265.

*Be it enacted by the General Assembly of the State of Iowa:* SECTION 1. That in all cases where the county treasurer in any county in this state has neglected for the term of four years, or more, to bring forward the delinquent taxes on personal property,